

Swellendam Municipality



BUDGET POLICY, 2018

APPROVED BY COUNCIL ON 30 MAY 2018

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1. DEFINITIONS

"Accounting Officer" means a person appointed in terms of section 54A of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) read with section 60 of the MFMA; and includes any person:-

- (a) acting in such position; and
- (b) to whom the Municipal Manager has delegated a power, function or duty in respect of such a delegated power, function or duty.

"Allocation" means

- (a) a municipality's share of the local government's equitable share referred to in section 214(l) (a) of the Constitution;
- (b) an allocation of money to the municipality in terms of section 214(1) (c) of the Constitution;
- (c) an allocation of money to the municipality in terms of a provincial budget; or
- (d) any other allocation of money to the municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction;

"Annual Division of Revenue Act" means the Act of Parliament, which must be enacted annually in terms of section 214 (1) of the Constitution;

"Approved budget," means an annual budget

- (a) approved by a municipal council in terms of section 24 of the MFMA, or
- (b) includes such an annual budget as revised by an adjustments budget in terms of section 28 of the MFMA;

"Basic Municipal Service" means a municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment;

"Budget-related Policy" means a policy of the municipality affecting or affected by the annual budget of the municipality, including:

- (a) the tariffs policy, which the municipality must adopt in terms of section 74 of the Municipal Systems Act;
- (b) the rates policy which the municipality must adopt in terms of section 3 of the municipal property rates Act;
- (c) the credit control and debt collection policy, which the municipality must adopt in terms of section 96 of the Municipal Systems Act;

- (d) the cash management and investment policy which the municipality must adopt in terms of section 13(2) of the Act;

- (e) a borrowing policy which must comply with Chapter 6 of the Act;
- (f) a funding and reserves policy;
- (g) a policy related to the long-term financial plan;
- (h) the supply chain management policy which the municipality is required to adopt in terms of section 111 of the Act;
- (i) any policies dealing with the management and disposal of assets;
- (j) any policies dealing with infrastructure investment and capital projects, including –
 - (i) the policy governing the planning and approval of capital projects; and
 - (ii) the policy on developer contributions for property developments;
- (k) the indigents policy of the municipality;
- (l) any policies related to the provision of free basic services;
- (m) any policies related to budget implementation and monitoring including –
 - (i) a policy dealing with the shifting of funds within votes;
 - (ii) a policy dealing with unforeseen and unavoidable expenditure; and
 - (iii) policies dealing with management and oversight;
- (n) any policies related to the managing electricity and water including –
 - (i) a policy related to the management of losses; and
 - (ii) a policy to promote conservation and efficiency;
- (o) any policies related to personnel including policies on overtime, vacancies and temporary staff;
- (p) any policies dealing with municipal entities, including –
 - (i) the service delivery agreement; and
 - (ii) the dividend preference of the municipality; and
- (q) any other budget-related or financial management policies of the municipality.

"Budget transfer" means the transfer of an approved budget allocation from one operating or capital line item to another within a vote, with the approval of the relevant senior manager;

"Budget Year" means the financial year of the municipality for which an annual budget is to be approved in terms of section 16(1) of the MFMA;

“Capital Budget” means the approved budget for capital items in a given fiscal period. Capital items are assets with a life expectancy of more than one financial year such as property, plant and equipment. The cost of which is normally written off over a number of fiscal periods;

“Chief Financial Officer” means a person designated in terms of section 80(2) (a) of the MFMA;

“Council” means the municipal council of this municipality referred to in section 18 of the Municipal Structures Act;

“Councillor” means a member of council;

“Creditor”, means a person to whom money is owed by the municipality;

“Current year” means the financial year, which has already commenced, but not yet ended;

“Delegation” means the power to perform a function or duty which is given to office bearer, councillor or staff members either in terms of Sect 59 of the MSA or Sect 79 of the MFMA;

“Executive Mayor” means the councillor elected as the executive mayor of the municipality in terms of section 55 of the Municipal Structures Act;

“Generally recognised accounting practice” means an accounting practice complying with standards applicable to municipalities or municipal entities as determined by the Accounting Standards Board;

“Financial recovery plan” means a plan prepared in terms of section 141 of the MFMA;

“Financial statements”, means statements consisting of at least –

- (a) statement of financial position;
- (b) a statement of financial performance;
- (c) a cash-flow statement;
- (d) any other statements that may be prescribed; and
- (e) any notes to these statements;

“Financial year” means a twelve months period commencing on 1st July and ending on 30th June each year;

“Financing agreement” includes any loan agreement, lease, and instalment purchase contract or hire purchase arrangement under which the municipality undertakes to repay a long-term debt over a period of time;

“Fruitless and wasteful expenditure” means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

“Investment” in relation to funds of the municipality, means –

- (a) the placing on deposit of funds of the municipality with a financial institution; or
- (b) the acquisition of assets with funds of the municipality not immediately required, with the primary aim of preserving those funds;

"Irregular expenditure" means –

- (a) expenditure incurred by the municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the MFMA Act, and which has not been condoned in terms of section 170 of the MFMA;
- (b) expenditure incurred by the municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
- (c) expenditure incurred by the municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- (d) expenditure incurred by the municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by the municipality which falls within the definition of "unauthorised expenditure";

"Lender" means a person who provides debt finance to the municipality;

"Local community" has the meaning assigned to it in section 1 of the Municipal Systems Act;

"Long-term debt" means debt repayable over a period exceeding one year;

"MFMA" means the Local Government: Municipal Financial Management Act, 2003 (Act 56 of 2003);

"Municipal council" or "council" means the council of the municipality referred to in section 18 of the Municipal Structures Act;

"Municipal debt instrument" means any note, bond, debenture or other evidence of indebtedness issued by the municipality, including dematerialised or electronic evidence of indebtedness intended to be used in trade;

"Municipal entity" has the meaning assigned to it in section 1 of the Municipal Systems Act (refer to the MSA for definition);

"Municipality" means –

- (a) when referred to as a corporate body, means the municipality as described in section 2 of the Municipal Systems Act; or
- (b) when referred to as a geographic area, means the municipal area determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);

"Municipal service" has the meaning assigned to it in section 1 of the Municipal Systems Act (refer to the MSA for definition);

"Municipal Structures Act" means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

"Municipal Systems Act" means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

"Municipal tariff" means a tariff for services which the municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff;

"Municipal tax" means property rates or other taxes, levies or duties that the municipality may impose;

"National Treasury" means the National Treasury established by section 5 of the Public Finance Management Act;

"Official" means –

- (a) an employee of the municipality or municipal entity;
- (b) a person seconded to the municipality or municipal entity to work as a member of the staff of the municipality or municipal entity; or
- (c) a person contracted by the municipality or municipal entity to work as a member of the staff of the municipality or municipal entity otherwise than as an employee;

"Overspending"

- (a) means causing the operational or capital expenditure incurred by the municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;
- (b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or
- (c) in relation to expenditure under section 26 of the MFMA, means causing expenditure under that section to exceed the limits allowed in subsection (5) of this section;

"Past financial year" means the financial year preceding the current year;

"Quarter" means any of the following periods in a financial year –

- (a) 1 July to 30 September refer to as the 1st quarter;
- (b) 1 October to 31 December refer to as the 2nd quarter;
- (c) 1 January to 31 March refer to as the 3rd quarter; or
- (d) 1 April to 30 June refer to as the 4th quarter;

"Ring Fenced" means an exclusive combination of line items grouped for specific purposes for instance salaries and wages. Annexure "B" provides a current item structure within ring fenced groups;

"Service delivery and budget implementation plan" means a detailed plan approved by the executive mayor of the municipality, in terms of section 53(l) (c) (ii) of the MFMA, for implementing the municipality's delivery of municipal services and which indicate –

- (a) projections for each month of:
 - (i) revenue to be collected, by source; and

- (ii) operational and capital expenditure, by vote;
- (b) service delivery targets and performance indicators for each quarter; and
- (c) any other matters that may be prescribed, and includes any revisions of such plan by the executive mayor in terms of section 54(l) (c) of the MFMA;

"Short-term debt" means debt repayable over a period not exceeding one year;

"Unauthorised expenditure", means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes –

- (a) overspending of the total amount appropriated in the municipality's approved budget;
- (b) overspending of the total amount appropriated for a vote in the approved budget;
- (c) expenditure from a vote unrelated to the department or functional area covered by the vote;
- (d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- (e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- (f) a grant by the municipality otherwise than in accordance with the MFMA;

"Virement" means the process of transferring an approved budget allocation from one vote to another, with the approval of the Municipal Manager. To enable senior managers to amend budgets in the light of experience or to reflect anticipated changes;

"Vote" means one of the main segments into which a budget of a municipality is divided for the appropriation of funds for the different departments or functional areas of the municipality; and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned. Annexure "A" provides the current Vote structure as well as the assigned senior manager;

"Vote holder" means the senior manager to which the vote is assigned.

2. ABBREVIATIONS

CFO – Chief Financial Officer

CM – Council Minute/s

IDP – Integrated Development Plan

MFMA – Municipal Finance Management Act, Act No. 56 of 2003

MSA – Municipal Systems Act, Act No.32 of 2000

MTREF – Medium term revenue and expenditure framework

SDBIP - Service delivery and budget implementation plan

3. INTRODUCTION

In terms of the Municipal Finance Management Act, No. 56 of 2003, Chapter 4 on Municipal Budgets, the council of a municipality must for each financial year approve an annual budget for the municipality before the commencement of that financial year. According to Section 16(2) of the MFMA the executive mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

This policy must be read, interpreted, implemented and understood against this legislative background. The budget plays a critical role in an attempt to realise diverse community needs. Central to this, the formulation of a municipal budget must take into account the government's macro-economic and fiscal policy fundamentals.

It is therefore imperative that the process followed be as consultative and inclusive as possible is.

4. OBJECTIVE

The objective of the budget policy is to set out a framework for this Municipality to deal with –

- (a) The preparation the of a MTREF budget;*
- (b) The shifting or virement of funds and budget allocations;*
- (c) The introduction of adjustment budgets;*
- (d) Unforeseen and unavoidable expenditure;*

- (e) *Irregular expenditure;*
- (f) *Fruitless and wasteful expenditure; and*
- (g) *To establish and maintain procedures to ensure adherence to the Municipality's IDP review and budget processes.*

5. BUDGETING PRINCIPLES

5.1 The Municipality shall not budget for a cash deficit and should ensure that revenue projections in the budget are realistic taking into account actual collection levels.

5.2 Expenses may only be incurred in terms of the approved annual budget (or adjustments budget) and within the limits of the amounts appropriated for each vote in the approved budget.

5.3 The Municipality shall prepare three-year budget (MTREF budget) and Council shall approve the budget.

5.4 The MTREF budget must at all times be within the framework of the approved Municipal Integrated Development Plan.

5.5 Capital budget:

5.5.1 Only expenditure that meets the definition of a capital budget as per section 1 of this policy shall be included in the capital budget.

5.5.2 The capital budget shall distinguish between replacement and new assets.

5.5.3 The envisaged sources of funding for the capital budget must be properly considered. Council must be satisfied that this funding is available and has not been committed for other purposes.

*5.5.4 Before approving a capital project, Council **must** consider:*

- (a) the projected cost of the project over all the ensuing financial years until the project becomes operational; and*
- (b) future operational costs and any revenues, which may arise in respect of such project, including the likely future impact on operating budget.*

*5.5.5 Before approving the capital budget, the council **shall** consider:*

- (a) the impact on the present and future operating budgets of the municipality in relation to finance charges to be incurred on external loans;*
- (b) depreciation of fixed assets;*
- (c) maintenance of fixed assets, and*
- (d) any other ordinary operational expenses associated with any item on such capital budget.*

5.5.6 The capital expenditure shall be funded from the following sources:

(a) Revenue or Surplus

Any financing activity from this source must be included in the cash budget to raise sufficient cash for the expenditure. In order for the commencement of expenditure on an item financed from this source the full amount of physical cash must be ring fenced or set aside from normal operating funds.

(b) New borrowings (External loans)

External loans can be raised only if it is linked to the financing of an asset. A capital item to be financed from an external loan can only be included in the budget if the loan has been secured or if can be reasonably assumed as being secured. The loan redemption period should not exceed the estimated life span of the asset. Interest payable on external loans shall be included as a cost in the operating budget. Finance charges relating to such loans shall be charged to or apportioned only between the departments or votes to which the projects relate.

(c) Capital Replacement Reserve (CRR)

Council shall establish a CRR for the purpose of financing capital projects and the acquisition of assets. Such reserve shall be established from the following sources of revenue:

- o inappropriate cash-backed surpluses to the extent that such surpluses are not required for operational purposes;*
- o interest on the investments of the CRR, appropriated in terms of the investments policy;*
- o additional amounts appropriated as contributions in each annual or adjustments budget;*
- o interest earned on investments of unutilised grants;*
- o VAT claimed back on grants and subsidies; and*
- o Proceeds on the sale of assets.*

Before any asset can be financed from the CRR the physical cash must be available within the reserve, this fund must be cash backed. If there is insufficient cash available to fund the CRR reserve then the reserve must be adjusted to equal the available cash. Transfers to the CRR must be budgeted for in the cash budget.

(d) Grant Funding

Non capital expenditure funded from grants must be budgeted for as part of the revenue budget

- *Expenditure must be reimbursed from the funding creditor and transferred to the operating and must be budgeted for as such.*

Capital expenditure must be budgeted for in the capital budget.

- *Grant funding does not need to be cash backed but cash should be secured before spending can take place.*

All unutilized grants received must be ring fenced and cash backed by means of an investment.

5.6 Operational budget:

The Municipality shall budget in each annual and adjustments budget for the contribution to:

- provision for accrued leave entitlements equal to 100% of the accrued leave;*
- continued employee benefits as at 30 June of each financial year;*
- provision for the impairment of debtors taking into account prior year, current year improvements and future improvement in debt collection percentages;*
- provision for the obsolescence and deterioration of stock in accordance with its stores management policy;*
- Depreciation and finance charges shall be charged to or apportioned only between the departments or votes to which the projects relate;*
- At least 5% of the operating budget component of each annual and adjustments budget shall be set aside for maintenance.*

When considering the draft annual budget, Council shall consider the impact, which the proposed increases in rates and service tariffs will have on the monthly municipal accounts of households.

The impact of such increases shall be assessed on the basis of a fair sample of randomly selected accounts

The operating budget shall reflect the impact of the capital component on:

- *Depreciation charges;*
- *Repairs and maintenance expenses;*
- *Interest payable on external borrowings; and*
- *other operating expenses.*

The Chief Financial Officer shall ensure that the cost of indigent relief is separately reflected in the appropriate votes as income forgone.

6. BUDGET PREPARATION PROCESS

6.1 Formulation of the budget

The Accounting Officer with the assistance of the Chief Financial Officer, Manager (Reporting) and the IDP Official shall prepare a draft the IDP & Budget process plan with timetables for the municipality including municipal entities for the ensuing financial year.

The Executive Mayor shall table the IDP & Budget process plan to Council not later than 31 August of each year for approval.

The IDP and Budget process plan shall indicate the key deadlines for the review of the IDP as well as the preparation of the MTREF budget. Such target dates shall follow the prescriptions of the Municipal Finance Management Act, Municipal Budget and Reporting regulations, the District Municipality IDP Framework as well as the guidelines set by National Treasury.

The Executive Mayor shall table the draft IDP and MTREF budget to council by 31 March of each year together with the draft resolutions and budget related policies.

The Chief Financial Officer and senior managers undertake the technical preparation of the budget. The budget must be in the prescribed format by National Treasury, and must be divided into capital and operating budget.

The budget must contain the information related to the two financial years following the financial year to which the budget relates, as well as the estimated figures for the current year and the three prior year actual outcome.

6.2 Public participation process

Immediately after the draft annual budget has been tabled, the Municipality must convene hearings on the draft budget in April and invite the public, stakeholder organisations, to make representation at the council hearings and to submit comments in response to the draft budget. This must all be spell out in the process plan.

6.3 Approval of the budget

Council shall consider the Annual Budget for approval not later than 31 May for the ensuing financial year. The council resolution, must contain budget policies and performance measures be adopted.

Should the Council fail to approve the budget before the start of the budget year, the Executive Mayor must inform the MEC for Finance that the budget has not been approved.

The budget tabled to Council for approval shall include the following supporting documents:

- (a) draft resolutions approving the budget;*
- (b) levying property rates, other taxes and tariffs for the financial year concerned;*
- (c) measurable performance objectives for each budget vote, taking into account the municipality's IDP;*

- (d) *the projected cash flows for the financial year by revenue sources and expenditure votes;*
- (e) *any proposed amendments to the IDP;*
- (f) *any proposed amendments to the budget-related policies;*
- (g) *the cost to the municipality of the salaries, allowances and other benefits of its political office bearers and other councillors, the accounting officer, the chief financial officer, and other senior managers;*
- (h) *particulars of any proposed allocations or grants to other municipalities, municipal entities, external mechanisms assisting the municipality in service delivery, other organs of state, and organisations such as Non-Governmental Organisations, welfare institutions and so on;*
- (i) *particulars of the municipality's investments; and*
- (j) *various information in regard to municipal entities under the shared or sole control of the municipality*

6.4 Publication of the budget

6.4.1 *Within 10 working days after the draft annual budget has been tabled, the Director Corporate services must post the budget and other budget-related documentation onto the municipal website so that it is accessible to the public.*

6.4.2 *The Chief Financial Officer must within 10 working days after the draft annual budget is tabled:*

- (a) *submit the approved budget in both printed and electronic formats to the National Treasury, the Provincial Treasury as well as post it on the municipal website; and*
- (b) *ensure that a newspaper advertisement is placed that the draft budget is available at the Municipal offices and available for comments.*

6.4.3 *Once Council have approved the budget the Chief Financial Officer must within 10 working days:*

- (a) *submit the approved budget in both printed and electronic formats to the National Treasury, the Provincial Treasury as well as post it on the municipal website; and*
- (b) *ensure that a newspaper advertisement is placed that the budget has been approved and is available at the Municipal offices.*

6.5 Service Delivery and Budget Implementation Plan (SDBIP)

The Executive Mayor must approve the Service Delivery and Budget Implementation Plan not later than 28 days after the approval of the Budget by Council.

The SDBIP shall include the following components:

- (a) *Monthly projections of revenue to be collected for each source;*
- (b) *Monthly projections of expenditure (operating and capital) and revenue for each vote;*
- (c) *Quarterly projections of service delivery targets and performance indicators for each vote;*

- (d) Ward information for expenditure and service delivery; and
- (e) Detailed capital works plan broken down by ward over three years

7. FUNDING OF BUDGET

The budget must be funded in terms of the Councils approved funding and reserves policy.

8. UNSPENT FUNDS AND ROLLOVER OF BUDGET

The appropriation of funds in an annual or adjustments budget will lapse to the extent that they are unspent by the end of the relevant budget year, excluding in the following instances:

- (a) *Funds relating to capital expenditure; or*
- (b) *Unspent grant (if the conditions for such grant funding allows that).*

Conditions of the grant fund shall be taken into account in applying for such rollover of funds.

No funding for projects funded from the Capital Replacement Reserve shall be rolled over to the next budget year except in cases where a commitment has been made at least 30 days (31 May each year) prior the end of that particular financial year.

No unspent operating budget shall be rolled over to the next budget year

Application for rollover of capital funds must be forwarded to the budget office by the latest 15th of July of each year. Only these applications will be considered for inclusion in an adjustment budget. The adoption by Council will take place not later than 25th August.

9. BUDGET TRANSFERS AND VIREMENTS

9.1 Objective

The objective of this section is to allow limited flexibility in the use of budgeted funds to enable management to act on occasions such as disasters, unforeseen expenditure or savings as they arise to accelerate service delivery in a financially responsible manner.

9.2 Financial Responsibilities

Strict budgetary control must be maintained throughout the financial year in order that potential overspends and / or income under-recovery within individual vote is identified at the earliest possible opportunity.

The Accounting Officer has a statutory duty to ensure an effective system of financial control, specifically to ensure compliance with Section 15 of the MFMA, is in place, the budget transfer and virement process is one of these controls.

It is the responsibility of each senior manager and/or head of a department/activity to which funds are allotted, to plan and conduct assigned operations so as not to expend more funds than budgeted.

In addition, they have the responsibility to identify and report any irregular or fruitless and wasteful expenditure in terms of the MFMA sections 78.

9.3 Virement Restrictions

- 9.3.1 No virement may take place between votes without consent of both vote holders and the approval of the Municipal Manager.*
- 9.3.2 Virements may not exceed a maximum annual limit of 40 % per vote from which the virement originates.*
- 9.3.3 A virement may not create new policy, significantly vary current policy, or alter the approved outcomes / outputs as approved in the IDP for the current or subsequent years.*
- 9.3.4 No virement may commit the Municipality to increase recurrent expenditure, which commits the Council's resources in the following financial year.*
- 9.3.5 An approved virement does not give expenditure authority and all expenditure resulting from approved virements are still subject to the supply chain management policy of Council as periodically reviewed.*
- 9.3.6 Virements may not be made between Expenditure and Income*
- 9.3.7 No virement are allowed in terms of income line items.*
- 9.3.8 No virement are allowed from capital budget to the operating budget.*
- 9.3.9 Virements of conditional grant funds to a purpose outside than specified in the relevant conditional grant framework are not permitted.*

9.4 Budget transfer Restrictions

- 9.4.1 No funds may be transferred between line items without approval of the vote holder authorization.*
- 9.4.2 No funds may be transferred from or to items as indicated in Annexure B.*
- 9.4.3 Funds may only be transferred from or to the ring fenced group of employee related costs if approved by the CFO.*
- 9.4.4 Transfers in capital budget allocations are only permitted within specified action plans and not across funding sources and must in addition have comparable asset lifespan classifications.*
- 9.4.5 No transfers are permitted in the first three months or the final month of the financial year without the express agreement of the CFO.*
- 9.4.6 An approved transfer does not give expenditure authority and all expenditure resulting from approved transfers must still be subject to the supply chain management policy of Council as periodically reviewed.*
- 9.4.7 Transfers may not be made between Expenditure and Income*
- 9.4.8 No transfers are allowed in terms of income line items.*

9.4.9 No transfers are allowed from capital budget to the operating budget.

9.4.10 Transfers should not result in new projects on the capital budget.

9.4.11 Transfers of conditional grant funds to a purpose outside than specified in the relevant conditional grant framework are not permitted.

9.5 Virement and Budget transfer procedure

9.5.1 All virement/transfer requests must be completed on the appropriate documentation and forwarded to the official responsible to process the virement/transfer.

9.5.2 All virements must be signed by the initiator, both the vote holders, the Chief Financial Officer and Municipal Manager.

9.5.3 All budget transfers must be signed by the initiator, the vote holder, the Deputy Director Financial Services and the official responsible to process the transfer.

9.5.4 All operating budget transfers in excess of R 50,000 require the approval of the Chief Financial Officer.

9.5.5 All capital budget transfers to the amount of R100, 000 require the approval of the Municipal Manager.

9.5.6 All capital transfers in excess of R100,000 require the approval of the Mayoral Committee.

9.5.7 All documentation must be compiled and approved in line with the delegations as per section 79 of the MFMA before any expenditure can be committed or incurred.

9.5.8 The Municipal Manager will report to the Mayor on a quarterly basis on those virements that have taken place during that quarter

10. ADJUSTMENT BUDGETS

Council may revise its annual budget by means of an adjustments budget in terms of section 28 of the MFMA and according to the timelines of the Municipal Budget and Reporting regulations section 23.

Section 28 (2) of the MFMA determine when an adjustment must be done and when it may be prepared.

The Accounting Officer must promptly prepare an adjustment budget if a material under-collection of revenues arises or is apparent.

The Accounting Officer shall prepare an adjustment budget and appropriate additional revenues, which have become available but only to revise or accelerate spending programmes already budgeted for or any areas of critical importance identified by Council.

The Council may in an adjustments budget, and within the prescribed framework, confirm unforeseen and unavoidable expenses on the recommendation of the Executive Mayor.

“(2) An adjustments budget—

- (a) **must** adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;*
- (b) **may** appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
- (c) **may**, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;*
- (d) **may** authorise the utilisation of projected savings in one vote towards spending under another vote;*
- (e) **may** authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;*
- (f) **may** correct any errors in the annual budget; and*
- (g) **may** provide for any other expenditure within a prescribed framework.”*

The CFO shall ensure that an adjustments budget:

- i. Comply with the requirements of the National Treasury;*
- ii. Reflect the budget priorities determined by the Executive Mayor*
- iii. Are aligned with the IDP;*
- iv. Comply with all budget-related policies; and*
- v. Shall make recommendations to the Executive Mayor on the revision of the IDP and the budget-related policies where these are needed.*

An adjustments budget must contain all of the following:

- i. an explanation of how the adjustments affect the approved annual budget;*
- ii. appropriate motivations for material adjustments; and*
- iii. an explanation of the impact of any increased spending on the current and future annual budgets.*

Any un-appropriate surplus from previous financial years, even if fully cash-backed, shall not be used to balance any adjustments budget, but shall be appropriated to the municipality’s capital replacement reserve if cash-backed.

Municipal taxes and tariffs may not be increased during a financial year except if required in terms of a financial recovery plan compiled in terms of section 141 of the MFMA

Unauthorised expenses may be authorised in an adjustments budget.

11. UNFORESEEN AND UNAVOIDABLE EXPENDITURE

Before the Executive Mayor considers any authorization of unforeseeable and unavoidable expenditure in terms of Section 29 of the MFMA, the Accounting Officer will ensure that a report is prepared consisting of all the relevant information in order for the Executive Mayor to make an informed discussion.

The Executive Mayor may authorise such expenses in an emergency or other exceptional circumstances in terms of Section 29 of the MFMA only if:

- (a) the expenditure could not have been foreseen at the time the annual budget of the municipality was passed; and*
- (b) the delay that will be caused pending approval of an adjustments budget by the municipal council in terms of section 28(2)(c) of the Act to authorise the expenditure may –*
 - result in significant financial loss for the municipality;*
 - cause a disruption or suspension, or a serious threat to the continuation, of a basic municipal service;*
 - lead to loss of life or serious injury or significant damage to property; or*
 - obstruct the municipality from instituting or defending legal proceedings on an urgent basis.*

The Executive Mayor may not authorise expenditure in terms of section 29 of the Act if the expenditure -

- (a) was considered by the council, but not approved in the annual budget or an adjustments budget; or*
- (b) is required for-*
 - price increases of goods or services during the financial year;*
 - new municipal services or functions during the financial year;*
 - the extension of existing municipal services or functions during the financial year;¹²*
 - the appointment of personnel during the financial year; or*
 - allocating discretionary appropriations to any vote during the financial year; or*
- (c) would contravene any existing council policy; or*
- (d) is intended to ratify irregular or fruitless and wasteful expenditure.*

The authorized amount may not exceed 4 % of the approved own revenue included in the annual budget.

The authorization must be reported by the Executive Mayor to the next Council meeting by the Executive Mayor.

The Accounting Officer must ensure preparation of an adjustment to include the expenses within 30 days.

The Executive Mayor must ensure that Council pass the adjustments budget within sixty days after the expenses were incurred.

12. UNAUTHORISED, IRREGULAR OR FRUITLESS AND WASTEFUL EXPENDITURE

12.1 UNAUTHORISED EXPENDITURE

The Accounting Officer, with the assistance of the CFO and other senior managers, must ensure that no unauthorised expenditure occurs as per definition included in section 1 of this document.

In the event that the Accounting officer, CFO or any other senior managers, becomes aware of the fact some decision taken is likely to result in unauthorised expenditure, then that official must immediately in writing report the incident to the Accounting Officer or Executive Mayor as the case may be.

In the event that unauthorised expenditure did happen, then relevant senior manager, vote holder within which vote the expenditure occurred, must prepare a report within 10 working days after the it come to his/her knowledge.

This report must address at least the following:

- Background to the occurrence;*
- Financial implication;*
- Steps taken to prevent or rectify these internal control measures;*
- Person responsible of the occurrence; and*
- Recoverability of the amount.*

This report must then be tabled with the Accounting Officer's recommendation to the Council committee responsible to deal with the investigation in terms Section 32(2) (a) of the MFMA.

The Accounting Officer, in terms of section 32(4) of the MFMA, must promptly inform the Executive Mayor, the MEC for Local Government and the Auditor-General of the occurrence.

The Committee responsible to deal with the investigation in terms Section 32 of the MFMA; may consider the following resolutions, apart from corrective action decisions to prevent re-occurrence:

- A. Recommends that it must be taken-up in an adjustment budget; or*
- B. That the recovery of the money must commence from the person liable; or*
- C. Certify that it is irrecoverable and must be written-off by Council.*

Within 48 hours of the resolution taken by this committee, the Director Corporate service must inform the CFO of the result.

The action to be taken by the CFO:

- *In the case of resolution A, the CFO prepares an adjustment for the Executive Mayor to table it to Council; or*
- *In the case of resolution B, the CFO must put measures in place to transfer the expense to debtors accounts and commence with collection mechanisms to his/her disposal to recover the money due from the person liable; or*
- *In the case of resolution C, the CFO must report as such in the Annual Financial statements.*

12.2 IRREGULAR AND FRUITLESS AND WASTEFUL EXPENDITURE

The Accounting Officer, with the assistance of the CFO and other senior managers, must ensure that no irregular or fruitless and wasteful expenditure occurs as per definition included in section 1 of this document.

In the event that the Accounting officer, CFO or any other senior managers, becomes aware of the fact some decision taken is likely to result in irregular or fruitless and wasteful expenditure, then that official must immediately in writing report the incident to the Accounting Officer or Executive Mayor as the case may be.

In the event that irregular or fruitless and wasteful expenditure did happen, then relevant senior manager, vote holder within which vote the expenditure occurred, must prepare a report within 10 working days after the it come to his/her knowledge.

This report must address at least the following:

- *Background to the occurrence;*
- *Financial implication;*
- *Steps taken to prevent or rectify these internal control measures;*
- *Person responsible of the occurrence; and*
- *Recoverability of the amount.*

This report must then be tabled with the Accounting Officer's recommendation to the Council committee responsible to deal with the investigation in terms Section 32(2) (b) of the MFMA.

The Accounting Officer, in terms of section 32(4) of the MFMA, must promptly inform the Executive Mayor, the MEC for Local Government and the Auditor-General of the occurrence.

The Committee responsible to deal with the investigation in terms Section 32 of the MFMA; may consider the following resolutions, apart from corrective action decisions to prevent re-occurrence:

A. That the recovery of the money must commence from the person liable; or

B. Certify that it is irrecoverable and must be written-off by Council.

Within 48 hours of the resolution taken by this committee, the Director Corporate service must inform the CFO of the result.

The action to be taken by the CFO:

- In the case of resolution A, the CFO prepares an adjustment for the Executive Mayor to table it to Council; or*
- In the case of resolution B, the CFO must put measures in place to transfer the expense to debtors accounts and commence with collection mechanisms to his/her disposal to recover the money due from the person liable; or*

The Accounting Officer must in terms of Section 32(6) of the MFMA report all cases of alleged – (a)

irregular expenditure that constitute a criminal offence; and

(b) theft and fraud that occurred in the municipality.

The Council must take all reasonable steps in terms of Section 32(7) of the MFMA to insure that all cases in term of Section 32(6) are reported to the South African Police Service if –

(a) the charge is against the accounting officer; or

(b) the accounting officer fails to comply with that subsection.

13. BUDGET IMPLEMENTATION

13.1 Monitoring

The Accounting Officer, with the assistance of the CFO and other senior managers, is responsible for the implementation of the budget, and must take reasonable steps to ensure that:

- (a) Funds are spent in accordance with the budget;*
- (b) Expenses are reduced if expected revenues are less than projected; and*
- (c) Revenues and expenses are properly monitored.*

The Accounting Officer, with the assistance of the CFO, must prepare any adjustment budgets when such budget is necessary and submit it to the Executive Mayor for consideration and tabling to Council.

The Accounting Officer, with the assistance of the CFO, must ensure that the Municipality has and maintain an effective system of expenditure control in order to assist with budget control. Budget control must be performed on the lowest level of the budget, as well as the starting activity of an expense.

The Accounting Officer, with the assistance of the CFO, must ensure that the Municipality has and maintains effective systems of:

- *Revenue collection; and*
- *Debtor management.*

The assumptions on which the revenue forecasts was based must be monitored on at least a monthly basis.

The Accounting Officer, with the assistance of the CFO and other senior managers, must report in writing to the Council any impending shortfalls in the annual revenue budget, as well as any impending overspending, together with the steps taken to prevent or rectify these problems

13.2 Reporting

13.2.1 Monthly budget statements – Section 71 report

The Accounting Officer, with the assistance of the CFO, must not later than ten working days after the end of each calendar month, submit to the Executive mayor and Provincial and National Treasury a report in terms of section 71 of the MFMA and in the prescribed format on the state of the municipality's budget for such calendar month, as well as on the state of the budget cumulatively for the financial year to date. .

The report to the National Treasury must be both in electronic format and in a signed written document.

13.2.2 Quarterly Reports – section 52 report

The Accounting officer, with the assistance of the CFO, must assist the Executive Mayor; in his/her duties in terms of section 52(d) of the MFMA to submit to Council within thirty days of the end of each quarter a report on the implementation of the budget and the financial state of affairs of the Municipality.

13.2.3 Mid-year budget and performance assessment – Section 72 report

The Accounting Officer must assess the budgetary performance of the Municipality for the first half of the financial year, taking into account all the monthly budget reports for the first six months, the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan. t


The Accounting Officer must then submit a report in terms of section 72 of the MFMA on such assessment to the Executive Mayor by 25 January each year and to Council, Provincial Treasury and National Treasury by 31 January each year.

The Accounting Officer may in such report make recommendations, after considering the recommendation of the CFO, to prepare an adjustment budget.

14. CONCLUSION

The following documents must be placed and maintain on the municipality's official website:

- (a) *Annual and adjustments budgets and all budget-related documents;*
- (b) *All budget-related policies;*

- (c) Integrated Development Plan;*
 - (d) Annual report;*
 - (e) All performance agreements;*
 - (f) All service delivery agreements;*
 - (g) All long-term borrowing contracts; and*
 - (h) All quarterly and mid-year reports submitted the Council on the implementation of the budget and the financial state of affairs of the municipality.*
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ANNEXURE A

Cost Centre		Municipal Votes	Vote Holder (Section 57 appointee)	Sub Vote Holder (Other Sect 57 or line manager)
1010	MUNICIPAL MANAGER	MUNICIPAL MANAGER	MUNICIPAL MANAGER	DIRECTOR CORPORATE SERVICES
1015	TOURISM	MUNICIPAL MANAGER	MUNICIPAL MANAGER	MANAGER STRATEGIC SERVICES
1020	LOCAL ECONOMIC DEVEL	MUNICIPAL MANAGER	MUNICIPAL MANAGER	MANAGER STRATEGIC SERVICES
1025	IDP	MUNICIPAL MANAGER	MUNICIPAL MANAGER	MANAGER STRATEGIC SERVICES
1030	COUNCIL GENERAL	MUNICIPAL MANAGER	MUNICIPAL MANAGER	MANAGER STRATEGIC SERVICES
1035	CORPORATE SERVICES	CORPORATE SERVICES	DIRECTOR CORPORATE SERVICES	DIRECTOR CORPORATE SERVICES
1040	OFFICE BUILDINGS	CORPORATE SERVICES	DIRECTOR CORPORATE SERVICES	TECHNICAL PROJECT MANAGER
1045	BUILDING CONTROL	CORPORATE SERVICES	DIRECTOR CORPORATE SERVICES	SENIOR MANAGER: TOWN MANAGER
1050	TOWN PLANNING	CORPORATE SERVICES	DIRECTOR CORPORATE SERVICES	SENIOR MANAGER: TOWN MANAGER
1055	FINANCIAL SERVICES	FINANCIAL SERVICES	DIRECTOR FINANCIAL SERVICES	DIRECTOR FINANCIAL SERVICES
1060	STORES	FINANCIAL SERVICES	DIRECTOR FINANCIAL SERVICES	MANAGER EXPENDITURE
1065	WORKSHOP FLEET	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	DEPUTY DIRECTOR ENGINEERING
1070	ENGINEERS SERVICES	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	DIRECTOR ENGINEERING SERVICES
1075	STORMWATER	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	SENIOR MANAGER CIVIL ENGINEERING
1080	MAIN ROADS	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	SENIOR MANAGER CIVIL ENGINEERING
1085	STREETS	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	SENIOR MANAGER CIVIL ENGINEERING
1090	SEWERAGE NETWORK	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	HEAD WATER & SEWERAGE RETICULATION
1095	ELECTRICITY ADMIN	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	SENIOR MANAGER ELECTRICITY SERVICES
1100	ELECTRICITY NETWORK	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	SENIOR MANAGER ELECTRICITY SERVICES
1105	STREET LIGHTS	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	SENIOR MANAGER ELECTRICITY SERVICES
1110	SEWERAGE ADMINISTRAT	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	HEAD WATER & SEWERAGE RETICULATION
1115	SEWERAGE PURIFICATIO	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	HEAD WATER & SEWERAGE RETICULATION
1120	WATER WORKS	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	HEAD WATER & SEWERAGE RETICULATION

1125	WATER NETWORK	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	HEAD WATER & SEWERAGE RETICULATION
1130	WATER DAMS	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	HEAD WATER & SEWERAGE RETICULATION
1135	WATER PURIFICATION	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	HEAD WATER & SEWERAGE RETICULATION
1140	IRRIGATION WATER	ENGINEERS SERVICES	DIRECTOR ENGINEERING SERVICES	HEAD WATER & SEWERAGE RETICULATION
1145	TRAFFIC AND LICENSIN	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	MANAGER TRAFFIC SERVICES
1150	LIBRARY	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	CHIEF LIBRARIAN
1155	RENTED BUILDINGS	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	DEPUTY DIRECTOR COMMUNITY SERVICES
1156	HALLS	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	DEPUTY DIRECTOR COMMUNITY SERVICES
1170	THUSONG MULTIPURPOSE	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	DEPUTY DIRECTOR COMMUNITY SERVICES
1175	COMMUNITY SERVICES	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	DEPUTY DIRECTOR COMMUNITY SERVICES
1180	CEMETERIES	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	DEPUTY DIRECTOR COMMUNITY SERVICES
1185	COMMONAGE	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	DEPUTY DIRECTOR COMMUNITY SERVICES
1190	SPORTS AND RECREATION	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	DEPUTY DIRECTOR COMMUNITY SERVICES
1195	PARKS	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	DEPUTY DIRECTOR COMMUNITY SERVICES
1200	POUND	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	DEPUTY DIRECTOR COMMUNITY SERVICES
1205	REFUSE	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	DEPUTY DIRECTOR COMMUNITY SERVICES
1210	CARAVAN PARK	COMMUNITY SERVICES	DIRECTOR COMMUNITY SERVICES	DEPUTY DIRECTOR COMMUNITY SERVICES

ANNEXURE B

LINE ITEM NUMBER		DESCRIPTION	REVENUE OR EXPENDITURE CLASSIFICATION		TRANSFER FROM	TRANSFER TO
0	3	BUILDING CLAUSE	REVENUE	Property Rates	NO	NO
0	4	RENTAL VALUATION	REVENUE	Other Revenue	NO	NO
0	5	COMMISSION: INSURANC	REVENUE	Other Revenue	NO	NO
0	6	SEARCH FEES	REVENUE	Other Revenue	NO	NO
0	9	RETENTION: REGISTRAT	REVENUE	Licenses & Permits	NO	NO
0	11	LICENCE HOLDERS	REVENUE	Licenses & Permits	NO	NO
0	14	RENTALS	REVENUE	Rent of Facilities and Equipment	NO	NO
0	15	LOST BOOKS	REVENUE	Other Revenue	NO	NO
0	16	RENTALS: BUILDINGS	REVENUE	Rent of Facilities and Equipment	NO	NO
0	17	RENTALS: COUNCIL HOU	REVENUE	Rent of Facilities and Equipment	NO	NO
0	18	HAWKERS FEES	REVENUE	Other Revenue	NO	NO
0	19	VALUATION CERTIFICAT	REVENUE	Other Revenue	NO	NO
0	20	PHOTOSTATS / REPORTS	REVENUE	Other Revenue	NO	NO
0	21	APPLICATION INSTRUCT	REVENUE	Licenses & Permits	NO	NO
0	22	ISSUE INSTRUCTORS CA	REVENUE	Licenses & Permits	NO	NO
0	23	SUMMONS	REVENUE	Fines	NO	NO
0	26	PLOT CLEARING	REVENUE	Service Charges	NO	NO
0	28	ADVERTISING COSTS -	REVENUE	Other Revenue	NO	NO
0	30	ADDITIONAL DRIVEWAY	REVENUE	Other Revenue	NO	NO
0	33	SWELLENDAM CEMETARY	REVENUE	Other Revenue	NO	NO
0	34	RAILTON CEMETARY	REVENUE	Other Revenue	NO	NO
0	35	SUBSIDY: KPA	REVENUE	Grants & Subsidies Received -	NO	NO
0	36	HIRE: SPORTGROUNDS	REVENUE	Rent of Facilities and Equipment	NO	NO

0	37	POUND FEES	REVENUE	Other Revenue	NO	NO
0	43	METER TESTING	REVENUE	Service Charges	NO	NO
0	44	RECOVERABLE EXPENSES	REVENUE	Other Revenue	NO	NO
0	46	NEW CONNECTIONS	REVENUE	Service Charges	NO	NO
0	47	RECONNECTIONS	REVENUE	Service Charges	NO	NO
0	48	ADVERTISEMENT BOARDS	REVENUE	Other Revenue	NO	NO
0	49	CHANGE OF PHASING	REVENUE	Other Revenue	NO	NO
0	52	CONSUMER SALES	REVENUE	Service Charges	NO	NO
0	53	PREPAID METERS	REVENUE	Service Charges	NO	NO
0	54	RECOVERY COSTS TARIF	REVENUE	Other Revenue	NO	NO
0	55	SALES: ELECTRICITY	REVENUE	Service Charges	NO	NO
0	56	PREPAID METERS - ESC	REVENUE	Service Charges	NO	NO
0	58	AVAILABILITY	REVENUE	Service Charges	NO	NO
0	59	SUIGTENKDIENSTE	REVENUE	Service Charges	NO	NO
0	62	REFUSE BAGS INCOME	REVENUE	Other Revenue	NO	NO
0	65	SALES: CONSUMERS	REVENUE	Service Charges	NO	NO
0	66	WATER TANKER	REVENUE	Other Revenue	NO	NO
0	67	SUNDRIES	REVENUE	Other Revenue	NO	NO
0	68	LINEN	REVENUE	Rent of Facilities and Equipment	NO	NO
0	69	DAY VISITORS	REVENUE	Rent of Facilities and Equipment	NO	NO
0	70	TELEPHONE-PAYROLL	REVENUE	Other Revenue	NO	NO
0	71	HUTS	REVENUE	Rent of Facilities and Equipment	NO	NO
0	72	SALES; WOOD	REVENUE	Other Revenue	NO	NO
0	74	WOONWAPERSELE	REVENUE	Rent of Facilities and Equipment	NO	NO
0	75	WASHING MACHINES	REVENUE	Other Revenue	NO	NO
0	77	ROADWORTHY APPLICATI	REVENUE	Licenses & Permits	NO	NO
0	78	GESKIKHEID CERTIFICA	REVENUE	Licenses & Permits	NO	NO
0	80	BASIC: CONVENTIONAL METRES	REVENUE	Service Charges	NO	NO

0	82	BASIC: RESEDENTIAL	REVENUE	Service Charges	NO	NO
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0	83	BASIC: BUSINESS	REVENUE	Service Charges	NO	NO
0	84	CONSUMPTION: BUSINESS	REVENUE	Service Charges	NO	NO
0	91	INTERIM VALUATION FEE	REVENUE	Other Revenue	NO	NO
0	100	Rent Abattoir	REVENUE	Rent of Facilities and Equipment	NO	NO
0	402	DUPLICATE VEHICLE RE	REVENUE	Licenses & Permits	NO	NO
0	403	TEMPORARY VEHICLE PE	REVENUE	Licenses & Permits	NO	NO
0	404	SPECIAL VEHICLE PERM	REVENUE	Licenses & Permits	NO	NO
0	405	VEHICLE REGISTRATION	REVENUE	Income For Agency Services	NO	NO
0	412	APPLICATION LEARNERS	REVENUE	Licenses & Permits	NO	NO
0	413	APPLICATION DRIVERS	REVENUE	Licenses & Permits	NO	NO
0	414	LEARNERS LICENCE	REVENUE	Licenses & Permits	NO	NO
0	415	DRIVERS LICENCE	REVENUE	Licenses & Permits	NO	NO
0	416	APPLICATION PUBLIC D	REVENUE	Licenses & Permits	NO	NO
0	417	TEMPORARY DRIVERS LI	REVENUE	Licenses & Permits	NO	NO
0	418	FREE PARKING PERMIT	REVENUE	Licenses & Permits	NO	NO
0	419	LAND SALES	REVENUE	Gain on disposal of Property, Plant and Equipment	NO	NO
0	420	ADMINISTRATION: HOUS	REVENUE	Other Revenue	NO	NO
0	421	FINANCE MANAGER AWAR	REVENUE	Grants & Subsidies Received -	NO	NO
0	422	CONTRIBUTION: HANDEL	REVENUE	Internal Recoveries (Activity	NO	NO
0	423	MUNICIPAL SYSTEMS IM	REVENUE	Grants & Subsidies Received -	NO	NO
0	424	TRANSACTION COSTS	REVENUE	Other Revenue	NO	NO
0	426	HIRE: COMMUNITY HALL	REVENUE	Rent of Facilities and Equipment	NO	NO
0	427	REZONING	REVENUE	Other Revenue	NO	NO
0	428	SALES - LAND / SAND	REVENUE	Other Revenue	NO	NO
0	429	HIRE: CAMPS	REVENUE	Other Revenue	NO	NO
0	431	SALES: TREES	REVENUE	Other Revenue	NO	NO
0	432	HIRE: LAND	REVENUE	Rent of Facilities and Equipment	NO	NO
0	433	CONTRIBUTIONS: CONSU	REVENUE	Other Revenue	NO	NO
0	434	LIBRARY SUBSCRIPTION	REVENUE	Grants & Subsidies Received -	NO	NO
0	436	BEHUISINGSFONDS- TRANSAKSIES	REVENUE	Other Revenue	NO	NO
0	438	WATER SERVICES OPERA	REVENUE	Grants & Subsidies Received -	NO	NO
0	441	SUNDRY INCOME	REVENUE	Other Income	NO	NO
0	443	FINANCIAL MANAGEMENT SUPPORT	REVENUE	Grants & Subsidies Received	NO	NO
1	1	INTEREST – ASSESMEN	REVENUE	Interest Earned – Outstanding	NO	NO
1	2	INTEREST ON ARREAR A	REVENUE	Interest Earned – Outstanding	NO	NO
1	5	COMMISSION: INSURANCE	REVENUE	Other Revenue	NO	NO
1	27	BUILDING PLANS	REVENUE	Other Revenue	NO	NO
1	32	TENDER DEPOSITS	REVENUE	Other Revenue	NO	NO
1	43	METER TESTING	REVENUE	Service Charges	NO	NO
1	44	RECOVERY OF EXPENSES	REVENUE	Other Revenue	NO	NO
1	50	ELECTRICITY AVAILABI	REVENUE	Service Charges	NO	NO
1	57	DEVELOPMENT CONTRIBU	REVENUE	Other Revenue	NO	NO
1	300	BUILDING PLAN FINES	REVENUE	Fines	NO	NO

1	500	OPERATING EXP GOV	REVENUE	Grants & Subsidies Received	NO	NO
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		GRANT				
2	1	ASSESSMENT RATES	REVENUE	Property Rates	NO	NO
2	2	REBATES	EXPENDITURE	Less Revenue Foregone	NO	NO
2	3	ENCROACHMENTS	REVENUE	Other Revenue	NO	NO
8	1	INTEREST ON INVESTME	REVENUE	Interest Earned - External Investment	NO	NO
13	2	LIBRARY FINES	REVENUE	Fines	NO	NO
13	4	WEIGH BRIDGE FINES	REVENUE	Fines	NO	NO
13	5	COURT FINES	REVENUE	Fines	NO	NO
13	6	CAMERA FINES	REVENUE	Fines	NO	NO
14	1	BOAT LICENCE	REVENUE	Licenses & Permits	NO	NO
16	1	INDIGENT GRANT	REVENUE	Grants & Subsidies Received -	NO	NO
16	102	MUNICIPAL INFRASTRUC	REVENUE	Grants & Subsidies Received - C	NO	NO
16	103	MUNICIPAL INFRASTRUC	REVENUE	Grants & Subsidies Received -	NO	NO
16	104	EPWP	REVENUE	Grants & Subsidies Received -	NO	NO
16	106	LIBRARY SERVICE GRAN	REVENUE	Grants & Subsidies Received -	NO	NO
16	108	INEP GRANT	REVENUE	Grants & Subsidies Received - C	NO	NO
16	110	RBIG	REVENUE	Grants & Subsidies Received - C	NO	NO
16	111	GRANT: HOUSING OPEX	REVENUE	Grants & Subsidies Received -	NO	NO
16	112	GRANT: HUMAN SETTLEMENTS	REVENUE	Grants & Subsidies Received	NO	NO
16	114	IDP GRANT	REVENUE	Grants & Subsidies Received	NO	NO
16	115	PERFORMANCE GRANT	REVENUE	Grants & Subsidies Received	NO	NO
16	116	INFRASTRUCTURE SUPPORT GRANT	REVENUE	Grants & Subsidies Received	NO	NO
16	117	INFRASTRUCTURE SUPPORT GRANT	REVENUE	Grants & Subsidies Received	NO	NO
29	1	ADMINISTRATION	EXPENDITURE	Internal Charges (Activity Bas	NO	NO
29	2	ADVERTISING-SWELLEND	EXPENDITURE	Other Expenditure	YES	YES
29	4	SUNDRY	EXPENDITURE	Other Expenditure	YES	YES
29	5	HONOURARY	EXPENDITURE	Other Expenditure	YES	YES
29	7	TRAINING-SWELLENDAM	EXPENDITURE	Other Expenditure	YES	YES
29	8	ENTERTAINMENT	EXPENDITURE	Other Expenditure	YES	YES
29	9	WARD PROJECTS	EXPENDITURE	Other Expenditure	YES	YES
29	10	POSTAGE	EXPENDITURE	Other Expenditure	YES	YES
29	11	WARD 1 COMMITTEE	EXPENDITURE	Other Expenditure	YES	YES
29	12	WARD 2 COMMITTEE	EXPENDITURE	Other Expenditure	YES	YES
29	13	WARD 3 COMMITTEE	EXPENDITURE	Other Expenditure	YES	YES
29	14	LEGAL FEES	EXPENDITURE	Other Expenditure	YES	YES
29	15	SUBSISTANCE AND TRAV	EXPENDITURE	Other Expenditure	YES	YES
29	16	ROUBEKLAG	EXPENDITURE	Other Expenditure	YES	YES
29	17	WARD 4 COMMITTEE	EXPENDITURE	Other Expenditure	YES	YES
29	18	WARD 5 COMMITTEE	EXPENDITURE	Other Expenditure	YES	YES
29	19	STATIONERY AND PRINT	EXPENDITURE	Other Expenditure	YES	YES
29	20	SUBSRPTIONS	EXPENDITURE	Other Expenditure	YES	YES
29	21	SKATTINGSKOSTE	EXPENDITURE	Other Expenditure	YES	YES
29	22	GEMEENSKAP ONTWIKKEL	EXPENDITURE	Other Expenditure	YES	YES

29	23	ENTERTAINMENT- SPEAK	EXPENDITURE	Other Expenditure	YES	YES
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29	24	TELEPHONE-SDAM	EXPENDITURE	Other Expenditure	YES	YES
29	25	ENTERTAINMENT - MAYO	EXPENDITURE	Other Expenditure	YES	YES
29	26	ENTERTAINMENT - DEPU	EXPENDITURE	Other Expenditure	YES	YES
29	27	INSURANCE	EXPENDITURE	Other Expenditure	YES	YES
29	29	INSURANCE ADDITIONAL PAYMENTS	EXPENDITURE	Other Expenditure	YES	YES
29	30	WORKMANS COMPENSATION	EXPENDITURE	Other Expenditure	YES	YES
29	31	UIF	EXPENDITURE	Employee Related Costs – Socia	YES	YES
29	32	RENTALS – VEHICLES, ETC	EXPENDITURE	Other Expenditure	YES	YES
29	33	FINANCIAL MANAGEMENT	EXPENDITURE	Other Expenditure	YES	YES
29	34	SAFETY-SWELLENDAM	EXPENDITURE	Other Expenditure	YES	YES
29	35	FINANCE CHARGES - PO	EXPENDITURE	Interest Expense - External Bo	YES	YES
29	37	AGENCY FEES - ESCOM	EXPENDITURE	Other Expenditure	YES	YES
29	38	AGENCY FEES	EXPENDITURE	Other Expenditure	YES	YES
29	39	BANK CHARGES	EXPENDITURE	Other Expenditure	YES	YES
29	40	INFORMATION SESSIONS	EXPENDITURE	Other Expenditure	YES	YES
29	42	FINANCE CHARGES – LO	EXPENDITURE	Interest Expense – External Bo	YES	YES
29	43	REPLACEMENT CROCKERY	EXPENDITURE	Other Expenditure	YES	YES
29	44	LIBRARY SERVICES	EXPENDITURE	Other Expenditure	YES	YES
29	45	LOST BOOKS	EXPENDITURE	Other Expenditure	YES	YES
29	46	STOCK SHORTAGES	EXPENDITURE	Other Expenditure	YES	YES
29	51	ROADWORTHY CERTIFICA	EXPENDITURE	Other Expenditure	YES	YES
29	52	MATERIAL & STOCK SWE	EXPENDITURE	Other Materials	YES	YES
29	53	LAB ANALYSIS	EXPENDITURE	Other Expenditure	YES	YES
29	55	PLOT CLEARING	EXPENDITURE	Other Expenditure	YES	YES
29	56	PEST CONTROL	EXPENDITURE	Other Expenditure	YES	YES
29	57	AIR POLUTION	EXPENDITURE	Other Expenditure	YES	YES
29	58	CONTINGENCY FUND	EXPENDITURE	Other Expenditure	YES	YES
29	59	NOISE POLUTION	EXPENDITURE	Other Expenditure	YES	YES
29	60	ANIMAL CONTROL	EXPENDITURE	Other Expenditure	YES	YES
29	61	BANK CHARGES (NON-VATABLE)	EXPENDITURE	Other Expenditure	YES	YES
29	62	MARKETING –SMALL PRO	EXPENDITURE	Other Expenditure	YES	YES
29	63	SERVICES-SWELLENDAM	EXPENDITURE	Internal Charges (Activity Bas	YES	YES
29	68	PAUPER BURIAL	EXPENDITURE	Other Expenditure	YES	YES
29	69	WATER	EXPENDITURE	Internal Charges (Activity Bas	YES	YES
29	70	STREETLIGHTS SWELLEN	EXPENDITURE	Internal Charges (Activity Bas	YES	YES
29	75	SUBSCRIPTION FEES:EL	EXPENDITURE	Other Expenditure	YES	YES
29	76	CONTRIBUTIONS:INCOME	EXPENDITURE	Internal Charges (Activity Bas	YES	YES
29	77	BULK ELECTRICAL PURC	EXPENDITURE	Bulk Purchases	YES	YES
29	78	NEW CONNECTIONS	EXPENDITURE	Other Expenditure	YES	YES
29	80	CHANGE OF PHASING	EXPENDITURE	Other Expenditure	YES	YES
29	81	LABORATORY SERVICES	EXPENDITURE	Other Expenditure	YES	YES
29	82	WATER PURIFICATION	EXPENDITURE	Internal Charges (Activity Bas	YES	YES
29	84	REFUSE BAGS SWELLEND	EXPENDITURE	Other Expenditure	YES	YES

29	86	WATER RESEARCH CONTR	EXPENDITURE	Other Expenditure	YES	YES
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29	89	METER REPLACEMENT	EXPENDITURE	Other Expenditure	YES	YES
29	90	FUEL	EXPENDITURE	Other Expenditure	YES	YES
29	91	LAUNDRY	EXPENDITURE	Other Expenditure	YES	YES
29	92	ACCOUNTING SUPPORT	EXPENDITURE	Other Expenditure	YES	YES
29	100	LABOUR CONSULTANT	EXPENDITURE	Other Expenditure	YES	YES
29	102	MUNICIPAL SYSTEMS IM	EXPENDITURE	Other Expenditure	YES	YES
29	103	AUDT FEES	EXPENDITURE	Other Expenditure	YES	YES
29	104	RAILAGE	EXPENDITURE	Other Expenditure	YES	YES
29	105	SWELLENDAM TOURIST O	EXPENDITURE	Grants & Subsidies Paid (F4.2)	YES	YES
29	107	TRAINING - SETA LEVI	EXPENDITURE	Other Expenditure	YES	YES
29	108	LICENCE COSTS	EXPENDITURE	Other Expenditure	YES	YES
29	112	LED STRATEGY IMPLME	EXPENDITURE	Other Expenditure	YES	YES
29	113	AANJAAGGELDE	EXPENDITURE	Other Expenditure	YES	YES
29	114	SECURITY	EXPENDITURE	Other Expenditure	YES	YES
29	119	ABATTOIR BUILDING IN	EXPENDITURE	Other Expenditure	YES	YES
29	120	ALLOWANCES: COUNCIL	EXPENDITURE	Remuneration Of Councillors	YES	YES
29	121	MACHINERY HIRE SWELL	EXPENDITURE	Other Expenditure	YES	YES
29	124	STATIONERY & PRINTIN	EXPENDITURE	Other Expenditure	YES	YES
29	124	STATIONERY & PRINTIN	EXPENDITURE	Other Expenditure	YES	YES
29	125	STATIONERY & PRINTING	EXPENDITURE	Other Expenditure	YES	YES
29	126	STATIONERY&PRINTING	EXPENDITURE	Other Expenditure	YES	YES
29	127	SERVICES-SUURBRAAK	EXPENDITURE	Internal Charges (Activity Bas	YES	YES
29	128	SERVICES - BUFFELJAG	EXPENDITURE	Internal Charges (Activity Bas	YES	YES
29	129	SERVICE - BDALE	EXPENDITURE	Internal Charges (Activity Bas	YES	YES
29	130	REFUSE BAGS SUURBRAA	EXPENDITURE	Other Expenditure	YES	YES
29	131	REFUSE BAGS BUFFELJA	EXPENDITURE	Other Expenditure	YES	YES
29	132	REFUSE BAGS BDALE	EXPENDITURE	Other Expenditure	YES	YES
29	133	MATERIAL & STOCK SUU	EXPENDITURE	Other Materials	YES	YES
29	134	MATERIAL & STOCK BUF	EXPENDITURE	Other Materials	YES	YES
29	135	MATERIAL & STOCK BDA	EXPENDITURE	Other Materials	YES	YES
29	136	MACHINERY HIRE SUURB	EXPENDITURE	Other Expenditure	YES	YES
29	137	MACHINERY HIRE BUFFE	EXPENDITURE	Other Expenditure	YES	YES
29	138	MACHINERY HIRE BDALE	EXPENDITURE	Other Expenditure	YES	YES
29	139	MACHINE HIRE INFANTA	EXPENDITURE	Other Expenditure	YES	YES
29	140	STREETLIGHTS-SBRAAK	EXPENDITURE	Other Expenditure	YES	YES
29	142	STREETLIGHTS BDALE	EXPENDITURE	Other Expenditure	YES	YES
29	146	TRAINING SUURBRAAK	EXPENDITURE	Other Expenditure	YES	YES
29	147	TRAINING BUFFELJAGS	EXPENDITURE	Other Expenditure	YES	YES
29	148	TRAINING BDALE	EXPENDITURE	Other Expenditure	YES	YES
29	149	SAFETY SUURBRAAK	EXPENDITURE	Other Expenditure	YES	YES
29	150	SAFETY BUFFELJAGS	EXPENDITURE	Other Expenditure	YES	YES
29	151	SAFETY BDALE	EXPENDITURE	Other Expenditure	YES	YES
29	152	SERVICES SUURBRAAK	EXPENDITURE	Internal Charges (Activity Bas	YES	YES
29	153	SERVICES BUFFELJAGS	EXPENDITURE	Internal Charges (Activity Bas	YES	YES
29	154	SERVICES BDALE	EXPENDITURE	Internal Charges (Activity Bas	YES	YES

29	157	MATERIAL&STOCK INFAN	EXPENDITURE	Other Materials	YES	YES
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29	160	LABORATORY SERVICES-	EXPENDITURE	Other Expenditure	YES	YES
29	161	LABORATORY SERVICES	EXPENDITURE	Other Expenditure	YES	YES
29	162	LABORATORY SERVICES-	EXPENDITURE	Other Expenditure	YES	YES
29	163	BYDRAE-LOWER BREEDE	EXPENDITURE	Grants & Subsidies Paid (F4.2)	YES	YES
29	164	COLLABORATOR MAINTEN	EXPENDITURE	Other Expenditure	YES	YES
29	165	TRAINING-GENERAL	EXPENDITURE	Other Expenditure	YES	YES
29	167	AUDIT COM FEES	EXPENDITURE	Other Expenditure	YES	YES
29	168	THIRD GENERATION IDP	EXPENDITURE	Other Expenditure	YES	YES
29	169	SECURITY DEPOSITS	EXPENDITURE	Other Expenditure	YES	YES
29	172	RUNNING COST VEHICLE	EXPENDITURE	Other Expenditure	YES	YES
29	173	RECYCLING	EXPENDITURE	Other Expenditure	YES	YES
29	174	DEBT COLLECTION	EXPENDITURE	Collection Costs	YES	YES
29	175	BLUE DROP	EXPENDITURE	Other Expenditure	YES	YES
29	176	OPERATING GRANT EXP	EXPENDITURE	Other Expenditure	YES	YES
29	177	SKILLS AUDIT	EXPENDITURE	Other Expenditure	YES	YES
29	178	ABATEMENT PLANS	EXPENDITURE	Other Expenditure	YES	YES
29	179	GEOHYDROLOGICAL STUD	EXPENDITURE	Other Expenditure	YES	YES
29	180	SERVICE STUDY MALGAS	EXPENDITURE	Other Expenditure	YES	YES
29	181	PROJECT READINESS	EXPENDITURE	Other Expenditure	YES	YES
29	185	DISASTER AID	EXPENDITURE	Other Expenditure	YES	YES
29	186	ORGANISATIONAL REDESIGN	EXPENDITURE	Other Expenditure	YES	YES
29	187	CRR CONTRIBUTION	EXPENDITURE	Other Expenditure	YES	YES
29	188	PMS – IMPLEMENTATION TO LOWER LEVELS	EXPENDITURE	Other Expenditure	YES	YES
29	189	IGNITE MAINTENANCE	EXPENDITURE	Other Expenditure	YES	YES
29	191	NEWSPAPERS	EXPENDITURE	Other Expenditure	YES	YES
29	194	METER REPLACEMENT – DEFAULTERS DEBT COLL	EXPENDITURE	Other Expenditure	YES	YES
29	196	METER REPLACEMENT – DEMAND SITE MANAGEM	EXPENDITURE	Other Expenditure	YES	YES
29	197	MONITORING FEES	EXPENDITURE	Other Expenditure	YES	YES
29	198	GRANT – HOUSING OPEX	EXPENDITURE	Other Expenditure	YES	YES
29	199	FINANCIAL MANAGEMENT SUPPORT	EXPENDITURE	Other Expenditure	YES	YES
29	200	RENTAL SPACE	EXPENDITURE	Other Expenditure	YES	YES
29	201	LIBRARY PROGRAMMES	EXPENDITURE	Other Expenditure	YES	YES
29	202	WATER SERVICES DEVELOPMENT PLAN	EXPENDITURE	Other Expenditure	YES	YES
29	203	UPDATE PAVEMENT MANAGEMENT SYSTEM	EXPENDITURE	Other Expenditure	YES	YES
29	205	SURVEY COST CADASTRAL BOUNDARY	EXPENDITURE	Other Expenditure	YES	YES
29	207	SURVEYOR COST NITROPHOSKA HOUSES	EXPENDITURE	Other Expenditure	YES	YES
29	208	GIS IMPLEMENTATION	EXPENDITURE	Other Expenditure	YES	YES
29	209	GIS LICENCE	EXPENDITURE	Other Expenditure	YES	YES
29	210	IMPLEMENT SPLUMA LUPA	EXPENDITURE	Other Expenditure	YES	YES

29	211	TOWN PLANNING	EXPENDITURE	Other Expenditure	YES	YES
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		REGISTER				
29	212	FINANCE CHARGES MEDICAL	EXPENDITURE	Other Expenditure	YES	YES
29	214	CAPMAN MAINTENANCE	EXPENDITURE	Other Expenditure	YES	YES
29	215	THUSONG CENTRE GRANT	EXPENDITURE	Other Expenditure	YES	YES
29	216	IDP	EXPENDITURE	Other Expenditure	YES	YES
29	217	PERFORMANCE GRANT	EXPENDITURE	Other Expenditure	YES	YES
29	218	INFRASTRUCTURE SUPPORT	EXPENDITURE	Other Expenditure	YES	YES
29	219	INFRASTRUCTURE SUPPORT	EXPENDITURE	Other Expenditure	YES	YES
30	1	SALARIES	EXPENDITURE	Employee Related Costs – Wage	YES *	YES *
30	3	SERVICE BONUS	EXPENDITURE	Employee Related Costs – Wage	YES *	YES *
30	4	OVERTIME	EXPENDITURE	Employee Related Costs – Wage	YES *	YES *
30	5	UNIFORM ALLOWANCE	EXPENDITURE	Employee Related Costs – Wage	YES *	YES *
30	7	TEMPORARY PERSONEL	EXPENDITURE	Employee Related Costs – Wage	YES *	YES *
30	8	TRAVEL ALLOWANCE	EXPENDITURE	Employee Related Costs - Wage	YES *	YES *
30	9	STANDBY	EXPENDITURE	Employee Related Costs - Wage	YES *	YES *
30	10	PRACTICAL TRAINING	EXPENDITURE	Employee Related Costs - Wage	YES *	YES *
30	11	ACTING ALLOWANCES	EXPENDITURE	Employee Related Costs - Wage	YES *	YES *
30	12	SEVERENCE PACKAGE	EXPENDITURE	Employee Related Costs - Wage	YES *	YES *
31	1	PENSION	EXPENDITURE	Employee Related Costs - Socia	YES *	YES *
31	2	MEDICAL AID	EXPENDITURE	Employee Related Costs - Socia	YES *	YES *
31	4	SHOPSTEWARD CONTRIBUTIONS	EXPENDITURE	Other Expenditure	YES	YES
31	5	BEDINGSRAADHEFFING	EXPENDITURE	Employee Related Costs – Socia	YES *	YES *
31	7	EX EMPLOYEE MEDICAL	EXPENDITURE	Employee Related Costs - Socia	YES *	YES *
31	8	GROUP INSURANCE CONT	EXPENDITURE	Employee Related Costs - Socia	YES *	YES *
31	9	HOUSING ALLOWANCE	EXPENDITURE	Employee Related Costs - Socia	YES *	YES *
31	10	HOUSING SUBSIDY	EXPENDITURE	Employee Related Costs - Socia	YES *	YES *
31	11	RETIREMENT FUND	EXPENDITURE	Employee Related Costs - Socia	YES *	YES *
31	12	LONG SERVICE AWARD	EXPENDITURE	Employee Related Costs - Wage	YES *	YES *
31	13	PROVISION FOR BONUS	EXPENDITURE	Employee Related Costs - Socia	YES *	YES *
35	1	BAD DEBTS PROVISION	EXPENDITURE	Debt impairment	NO	NO
37	1	DEPRECIATION	EXPENDITURE	Depreciation and asset impairm	NO	NO
37	2	ACC AMORTISATION	EXPENDITURE	Depreciation and asset impairm	NO	NO
38	0	LAND & BUILDINGS	EXPENDITURE	Other Expenditure	YES	YES
38	2	FURNITURE AND EQUIPM	EXPENDITURE	Other Expenditure	YES	YES
38	3	VEHICLE COSTS	EXPENDITURE	Other Expenditure	YES	YES
38	4	COMPUTER-SWELLENDAM	EXPENDITURE	Other Expenditure	YES	YES
38	5	LAND & BUILDING-SWEL	EXPENDITURE	Other Expenditure	YES	YES
38	6	TOOLS & EQUIPMENT SW	EXPENDITURE	Other Expenditure	YES	YES
38	7	ROBOTS & SIGNS SWELL	EXPENDITURE	Other Expenditure	YES	YES
38	8	FIRE BREAKS-SWELLEND	EXPENDITURE	Other Expenditure	YES	YES

38	9	ERADICATE INVASIVE P	EXPENDITURE	Other Expenditure	YES	YES
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38	10	ROADS SWELLENDAM	EXPENDITURE	Other Expenditure	YES	YES
38	11	ELECTRICAL MAINS-SWE	EXPENDITURE	Other Expenditure	YES	YES
38	12	STREETLIGHTS AND POL	EXPENDITURE	Other Expenditure	YES	YES
38	13	FESTIVE LIGHTS SWELL	EXPENDITURE	Other Expenditure	YES	YES
38	14	TV/RADIO TOWER	EXPENDITURE	Other Expenditure	YES	YES
38	16	STORMWATER DRAINAGE	EXPENDITURE	Other Expenditure	YES	YES
38	17	BUILDINGS SUURBRAAK	EXPENDITURE	Other Expenditure	YES	YES
38	18	BUILDINGS BARRYDALE	EXPENDITURE	Other Expenditure	YES	YES
38	20	ROBOTS & SIGNS-SUURB	EXPENDITURE	Other Expenditure	YES	YES
38	21	ROBOTS&SIGNS BUFFELJ	EXPENDITURE	Other Expenditure	YES	YES
38	22	ROBOTS&SIGNS BDALE	EXPENDITURE	Other Expenditure	YES	YES
38	23	ROBOTS&SIGNS INFANTA	EXPENDITURE	Other Expenditure	YES	YES
38	24	FURNITURE&EQUIPMENT	EXPENDITURE	Other Expenditure	YES	YES
38	25	FURNITURE&EQUIPMENT	EXPENDITURE	Other Expenditure	YES	YES
38	26	FURNITURE&EQUIPMENT	EXPENDITURE	Other Expenditure	YES	YES
38	27	LAND&BUILDING SUURBR	EXPENDITURE	Other Expenditure	YES	YES
38	28	LAND&BUILDINGS BDALE	EXPENDITURE	Other Expenditure	YES	YES
38	29	LAND & BUILDING BUFF	EXPENDITURE	Other Expenditure	YES	YES
38	30	FIRE BREAKS-SUURBRAA	EXPENDITURE	Other Expenditure	YES	YES
38	31	FIRE BREAKS - BUFFEL	EXPENDITURE	Other Expenditure	YES	YES
38	32	FIRE BREAKS -BDALE	EXPENDITURE	Other Expenditure	YES	YES
38	33	FIRE BREAKS INFANTA	EXPENDITURE	Other Expenditure	YES	YES
38	34	ERADICATIVE INVASIVE	EXPENDITURE	Other Expenditure	YES	YES
38	35	ERADICATIVE INVASIVE	EXPENDITURE	Other Expenditure	YES	YES
38	36	ERADICATIVE INVASIVE	EXPENDITURE	Other Expenditure	YES	YES
38	37	ERADICATIVE INVASIVE	EXPENDITURE	Other Expenditure	YES	YES
38	38	COMPUTER SUURBRAAK	EXPENDITURE	Other Expenditure	YES	YES
38	39	COMPUTER BUFFELJAGS	EXPENDITURE	Other Expenditure	YES	YES

38	40	COMPUTER BDALE	EXPENDITURE	Other Expenditure	YES	YES
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38	41	TOOLS&EQUIPMENT SUUR	EXPENDITURE	Other Expenditure	YES	YES
38	42	TOOLS&EQUIPMENT BUFF	EXPENDITURE	Other Expenditure	YES	YES
38	43	TOOLS&EQUIPMENT BDAL	EXPENDITURE	Other Expenditure	YES	YES
38	44	TOOLS&EQUIPMENT INFA	EXPENDITURE	Other Expenditure	YES	YES
38	45	STORMWATER DRAINAGE	EXPENDITURE	Other Expenditure	YES	YES
38	46	STORMWATER DRAINAGE	EXPENDITURE	Other Expenditure	YES	YES
38	47	STORMWATER DRAINAGE	EXPENDITURE	Other Expenditure	YES	YES
38	51	ROADS SUURBRAAK	EXPENDITURE	Other Expenditure	YES	YES
38	52	ROADS BUFFELJAGS	EXPENDITURE	Other Expenditure	YES	YES
38	53	ROADS BDALE	EXPENDITURE	Other Expenditure	YES	YES
38	54	ELECTRICAL MAINS SUU	EXPENDITURE	Other Expenditure	YES	YES
38	56	ELECTRICAL MAINS BDA	EXPENDITURE	Other Expenditure	YES	YES
38	57	STREETLIGHTS&POLES S	EXPENDITURE	Other Expenditure	YES	YES
38	58	STREETLIGHTS&POLES B	EXPENDITURE	Other Expenditure	YES	YES
38	60	FESTIVE LIGHTS SUURB	EXPENDITURE	Other Expenditure	YES	YES
38	62	FESTIVE LIGHTS BDALE	EXPENDITURE	Other Expenditure	YES	YES
38	63	EPWP	EXPENDITURE	Other Expenditure	YES	YES
38	64	GENERAL VEHICLE	EXPENDITURE	Other Expenditure	YES	YES
38	65	SPES VEHICLES	EXPENDITURE	Other Expenditure	YES	YES
38	66	VEHICLE TRACKING	EXPENDITURE	Other Expenditure	YES	YES
38	74	BUILDINGS BUFFELJAGS	EXPENDITURE	Other Expenditure	YES	YES
38	76	ROADS RIETKUIL	EXPENDITURE	Other Expenditure	YES	YES
38	77	ROADS SUURBRAAK SMALL HOLDINGS	EXPENDITURE	Other Expenditure	YES	YES
38	78	ROADS MALAGAS	EXPENDITURE	Other Expenditure	YES	YES
39	1	INTEREST EXPENSE – E	EXPENDITURE	Interest Expense – External Bo	NO	NO
39	2	FINANCE CHARGES – LANDFILL SITE PROVISION	EXPENDITURE	Finance Charges	YES	YES
44	1	ADMINISTRATIONS COST	REVENUE	Internal Recoveries (Activity	NO	NO
44	2	PURIFICATION COSTS-S	REVENUE	Internal Recoveries (Activity	NO	NO
44	6	MUNICIPAL SERVICES	REVENUE	Internal Recoveries (Activity	NO	NO
45	502	PROVISION FOR LEAVE	EXPENDITURE	Employee Related Costs - Socia	YES *	YES *
53	1	SURPLUS CASH	REVENUE	Other Revenue	NO	NO
					YES * ONLY BY CFO	YES * ONLY BY CFO

